IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant

Tanaka et al.

Appl. No.

: 10/790,932

Filed

: March 2, 2004

For

AIR INTAKE SYSTEM FOR OFF-

ROAD VEHICLE

Examiner

Vaughn Coolman

Group Art Unit

3618

Response to April 5, 2006 Final Office Action

Mail Stop RCE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed April 5, 2006, Applicant respectfully submits the following comments and amendments.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.